

earned income *credit (EIC)*



Notice to Employees of federal Earned Income Tax Credit (EIC)

"If you make \$35,000 or less, your employer should notify you at the time of hiring of the potential availability of Earned Income Tax Credits or Advance Earned Income Credits. Earned Income Tax Credits are reductions in federal income tax liability for which you may be eligible if you meet certain requirements. Additional information and forms for these programs can be obtained from your employer or the Internal Revenue Service. "

You are eligible to get advance Earned Income Credit (EIC) payments if **all three** of the following apply.

- 1 You expect to have at least one qualifying child. If you do not expect to have a qualifying child, you may still be eligible for EIC but you cannot receive advance EIC payments.
- 2 You expect that your 2005 earned income and adjusted gross income (AGI) will each be less than \$31,030 (\$33,030 if you expect to file a joint return for 2005). Include your spouse's income if you plan to file a joint return. As used

on Form W-5, earned income does not include amounts inmates in penal institutions are paid for their work, amounts received as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan or nontaxable earned income.

- 3 You expect to be able to claim the EIC for 2005.

IRS web site <http://www.irs.gov>

§15. Posting of labor laws
Every employer shall keep conspicuously posted in or about the premises wherein any worker is employed, a printed copy or abstract of those labor laws which the secretary may designate, in a form to be furnished by the secretary.

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